

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re: POLAR HEATING & COOLING, INC

§ Case No. 09-01238

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Debtor(s)

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P.2002(a)(6) and 2002(f)(8), please take notice that CHARLES J. MYLER, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

219 S. Dearborn St.
Chicago, IL 60604

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 30 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 10:00 on 8-19- in Courtroom 140, United States Courthouse, 100 S. Third St. 2610 Geneva, IL 60134.

If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 07/02/2010

By: /s/CHARLES J. MYLER

Trustee

CHARLES J. MYLER
105 EAST GALENA BLVD.
8TH FLOOR
AURORA, IL 60505
(630) 897-8475

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re: POLAR HEATING & COOLING, INC

§ Case No. 09-01238

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Debtor(s)

SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION

The Final Report shows receipts of \$ 62,478.23
and approved disbursements of \$ 0.00
leaving a balance on hand of ¹ \$ 62,478.23

Claims of secured creditors will be paid as follows:

Claimant

Proposed Payment

N/A

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Fees	Expenses
Trustee CHARLES J. MYLER	\$ 6,373.73	\$
Attorney for trustee Myler, Ruddy & McTavish	\$ 8,402.50	\$
Appraiser	\$	\$
Auctioneer	\$	\$
Accountant	\$	\$
Special Attorney for trustee	\$	\$
Charges, U.S. Bankruptcy Court	\$	\$
Fees, United States Trustee	\$	\$
Other	\$	\$
Trustee Charles J. Myler	\$	\$ 34.09

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant

Fees

Expenses

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$41,508.20 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>4P-2</u>	Sheet Metal Workers' Local 265 Educational Fund	\$ <u>1,602.93</u>	\$ <u>1,602.93</u>
<u>5P-2</u>	Sheet Metal Workers' Local 265 Industry Fund	\$ <u>522.77</u>	\$ <u>522.77</u>
<u>6P-2</u>	Sheet Metal Workers' Local 265 Supplemental Retire	\$ <u>10,700.99</u>	\$ <u>10,700.99</u>
<u>7P-2</u>	Sheet Metal Workers' Local 265 Pension Fund	\$ <u>10,481.66</u>	\$ <u>10,481.66</u>
<u>8P-2</u>	Sheet Metal Workers' Local 265 Welfare Fund	\$ <u>18,199.85</u>	\$ <u>18,199.85</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 1,151,421.46 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.5 percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
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<u>1</u>	<u>Central Furnace Supply Company</u>	<u>\$ 203,202.96</u>	<u>\$ 1,086.43</u>
<u>2-2</u>	<u>Selective Insurance Company</u>	<u>\$ 2,208.13</u>	<u>\$ 11.81</u>
<u>3</u>	<u>Selective Insurance Company</u>	<u>\$ 2,208.13</u>	<u>\$ 11.81</u>
<u>4U-2</u>	<u>Sheet Metal Workers' Local 265 Educational Fund</u>	<u>\$ 4,500.41</u>	<u>\$ 24.06</u>
<u>5U-2</u>	<u>Sheet Metal Workers' Local 265 Industry Fund</u>	<u>\$ 1,479.63</u>	<u>\$ 7.91</u>
<u>6U-2</u>	<u>Sheet Metal Workers' Local 265 Supplemental Retire</u>	<u>\$ 29,956.93</u>	<u>\$ 160.17</u>
<u>7U-2</u>	<u>Sheet Metal Workers' Local 265 Pension Fund</u>	<u>\$ 6,778.99</u>	<u>\$ 36.24</u>
<u>8U-2</u>	<u>Sheet Metal Workers' Local 265 Welfare Fund</u>	<u>\$ 1,819.99</u>	<u>\$ 9.73</u>
<u>9-2</u>	<u>Sheet Metal Workers' Local 265 Savings Fund</u>	<u>\$ 5,437.50</u>	<u>\$ 29.07</u>
<u>10</u>	<u>Sheet Metal Workers' National Pension Fund</u>	<u>\$ 1,905.13</u>	<u>\$ 10.19</u>
<u>11</u>	<u>SASMI Trust Fund</u>	<u>\$ 4,958.05</u>	<u>\$ 26.51</u>
<u>12</u>	<u>Steiner Electric Co</u>	<u>\$ 383.13</u>	<u>\$ 2.05</u>
<u>13</u>	<u>G W Berkhelmer Co Inc</u>	<u>\$ 87.88</u>	<u>\$ 0.47</u>
<u>14</u>	<u>Temp Excel Properties LLC dba</u>	<u>\$ 88.24</u>	<u>\$ 0.47</u>
<u>15</u>	<u>GNT Limousine</u>	<u>\$ 1,176.00</u>	<u>\$ 6.29</u>
<u>16</u>	<u>Lenno Industries Inc</u>	<u>\$ 31,360.87</u>	<u>\$ 167.67</u>
<u>17</u>	<u>Temperature Equipment Corp</u>	<u>\$ 603,847.70</u>	<u>\$ 3,228.49</u>
<u>18</u>	<u>Illinois Business Systems Inc</u>	<u>\$ 760.00</u>	<u>\$ 4.06</u>
<u>19</u>	<u>E J Mercado Landscape Inc</u>	<u>\$ 1,032.00</u>	<u>\$ 5.52</u>
<u>20</u>	<u>Wright Express</u>	<u>\$ 13,231.92</u>	<u>\$ 70.74</u>
<u>21</u>	<u>York International Corp</u>	<u>\$ 2,743.64</u>	<u>\$ 14.67</u>
<u>22</u>	<u>Yellow Book Sales & Distribution Inc</u>	<u>\$ 16,900.00</u>	<u>\$ 90.36</u>
<u>23</u>	<u>Citibank South Dakota NA</u>	<u>\$ 896.56</u>	<u>\$ 4.79</u>
<u>24</u>	<u>Dundee Press Inc</u>	<u>\$ 481.00</u>	<u>\$ 2.57</u>
<u>25</u>	<u>Central Furnance Supply Co</u>	<u>\$ 213,976.67</u>	<u>\$ 1,144.03</u>

Tardily filed claims of general (unsecured) creditors totaling \$ 185.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>26</u>	<u>D.Cline, Paralegal</u>	<u>\$ 185.00</u>	<u>\$ 0.00</u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	N/A		

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.

Prepared By: /s/CHARLES J. MYLER

Trustee

CHARLES J. MYLER
105 EAST GALENA BLVD.
8TH FLOOR
AURORA, IL 60505
(630) 897-8475

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Certificate of Service Page 6 of 7

CERTIFICATE OF NOTICE

District/off: 0752-1
Case: 09-01238

User: dross
Form ID: pdf006

Page 1 of 2
Total Noticed: 64

Date Rcvd: Jul 27, 2010

The following entities were noticed by first class mail on Jul 29, 2010.

db Polar Heating & Cooling, Inc., 11400 Kreutzer Road, Huntley, IL 60142-8094
aty +J. Matthew Pfeiffer, Fuchs & Roselli, Ltd., 440 W. Randolph St., Suite 500,
Chicago, IL 60606-7211
tr +Charles J Myler, Myler Ruddy & McTavish, 105 East Galena Boulevard, 8th Floor,
Aurora, IL 60505-3338
15013140 +AT&T, Bill Payment Center, Saginaw, MI 48663-0001
15013138 Able Distributors, PMB 144 2859, Central Street, Evanston IL 60201
15013139 +Answercall 24 LLC, 438 W Terra Cotta, Crystal Lake, IL 60014-3435
15013141 +Cathy Collins, 1 Bar Harbor Ct, Lake in the Hills, IL 60156-1079
14683791 +Central Furnace Supply Company, Gina B. Krol, Cohen & Krol, 105 W. Madison St., Ste 1100,
Chicago, IL 60602-4600
15013142 +Central Furnance Supply Co, 1100 Shore Rd, Naperville, IL 60563-8759
15013143 +Cintas #355, 5100 26th Ave, Rockford, IL 61109-1792
15555094 +Citibank South Dakota NA, DBA, 4740 121st St, Urbandale, IA 50323-2402
15013144 +Columbia Pipe & Supply Co, 23671 Network Pl, Chicago, IL 60673-0001
15013161 +D.Cline, Paralegal, Mitel Networks, RE: Mitel Technologis, 7300 W Boston St,
Chandler, AZ 85226-3229
15013146 +Directory Publishing Solutions Inc, 14222 Ladue Road, Chesterfield, MO 63017-3324
15013132 +Dundee Press Inc, 1917 Settlers Ct., McHenry, IL 60050-3992
15013133 +E J Mercado Landscape Inc, P O BOX 804, Harvard, IL 60033-0804
15013134 +Excelsior Mfg & Supply Corp, 1465 Industrial Drive, Itasca, IL 60143-1849
15013135 +Fort Dearborn Life Insurance, 367688 Eagle Way, Chicago, IL 60678-0001
15013136 +Fuchs & Roselli Ltd, 440 W Randolph St Ste#500, Chicago, IL 60606-7211
15013147 +G W Berkhelmer Co Inc, P O BOX 1247, Portage, IN 46368-9047
15013137 +GMAC, P O BOX 78369, Phoenix AZ 85062-8369
15013148 +GMAC, Attn Bkcy Dept, P O BOX 78369, Phoenix AZ 85062-8369
15013149 +GNT Limousine, 14 Prosper Ct Ste#8, Lake in the Hills, IL 60156-9520
15013150 +Groot Industries, 2500 Landmeier Rd, P O BOX 6029, Elk Grove Village, IL 60007-2627
15013151 +Home Dept 32-2011006222, P O BOX 6029, The Lake NV 88901-6029
15013152 +Humana Insurance, P O BOX 0859, Carol Stream, IL 60132-0001
15013153 +ICS Soultions Inc, 11964 Oak Creek Pkwy, Huntley, IL 60142-6728
15013154 +IL Secretary of State, Dept of Business Services, 501 S 2nd Street,
Springfield IL 62756-0001
15013155 +Illinois Business Systems Inc, 2808 Centre Circle Ste A, Downers Grove, IL 60515-1773
15013179 +Jeff S Iverson, 8713 S Hill Rd, Marengo, IL 60152-8225
15013156 +Johnstone Supply, 3358 Pyramid Drive, Rockford, IL 61109-2794
15013157 +Leaf Funding, P O BOX 643172, Cincinnati, OH 45264-3172
15221784 +Lenno Industries Inc, c/o Receivable Management Services, (RMS), P O BOX 5126,
Timonium, MD 21094-5126
15013158 +Lennox Industries Inc, c/o RMS, P O BOX 5125, Lutherville Timonlum, MD 21094-5125
15013159 +M & A Precision Truck Repair, 1480 Imhoff Dr, Lake in the Hills, IL 60156-1504
15013160 +Merchant Services, P O BOX 6010, Hagerstown, MD 21741-6010
15013162 +North States Steel, Dept 20-7005, P O BOX 5997, Carol Stream, IL 60197-5997
15013163 +Office Depot Credit Plan, P O BOX 653029, Dallas TX 75265-3029
15013164 +Pitney Bowes Global Fin, LTD Financial Services, 7322 Southwest Freeway Ste 1600,
Houston TX 77074-2053
15013166 +Reprographic, P O BOX 1157, Crystal Lake, IL 60039-1157
15126281 +SASMI Trust Fund, c/o Dawn M. Costa, Esq., Jennings Sigmond P.C., 510 Walnut St, 16th Floor,
Philadelphia, PA 19106-3619
15013167 +Scott Collins, 1572 Mill Brook, Algonquin, IL 60102-2515
14898185 +Selective Insurance Company, c/o Matek & Mazar LLC, 77 W Washington St, Suite 1313,
Chicago IL 60602-3236
15013169 +Sheet Metal Workers Natl Pension, Fund & SASMI, 510 Walnut Street,
Philadelphia, PA 19106-3619
15013168 +Sheet Metal Wkrs Local 265, Beverly P Alton Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15046880 +Sheet Metal Workers' Local 265 Educational Fund, Beverly P Alfon Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15046916 +Sheet Metal Workers' Local 265 Industry Fund, Beverly P Alfon, Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15046878 +Sheet Metal Workers' Local 265 Pension Fund, Beverly P Alfon Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15046890 +Sheet Metal Workers' Local 265 Savings Fund, Beverly P Alton Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15046884 +Sheet Metal Workers' Local 265 Supplemental Retire, Beverly P Alfon, Esq,
200 W Adams St Ste 2200, Chicago, IL 60606-5231
15046917 +Sheet Metal Workers' Local 265 Welfare Fund, Beverly P Alfon, Esq, 200 W Adams St Ste 2200,
Chicago, IL 60606-5231
15126365 +Sheet Metal Workers' National Pension Fund, c/o Dawn M. Costa, Esq., Jennings Sigmond P.C.,
510 Walnut Street, 16th Floor, Philadelphia, PA 19106-3619
15013170 +Steiner Electric Co, 1250 Touhy Ave, Elk Grove Village, IL 60007-4985
15013171 +T-Mobile, PO BOX 790047, Saint Louis, MO 63179-0047
15013172 +++TEAM MANAGEMENT SYSTEMS INC, 16520 S TAMIAMI TRL STE 142, FORT MYERS FL 33908-5349
(address filed with court: Team Management Systems Inc, 16520 S Tamiami Trail Ste 20,
Fort Meyers, FL 33908)
15183379 +Temp Excel Properties LLC dba, Batuibak Excelsior Co fk as, Excelsior Mfg & Supple Corp,
1999 North Ruby, Melrose Park, IL 60160-1109
15013173 +Temperature Equipment Corp, 17725 Volbrecht Rd, Lansing, IL 60438-4539,
Attn: Ernie Pudliner
15013174 Tyler Press, 10436 N Rte ste 105, Huntley, IL 60142
15013175 +Ward Lane & Associates, 1250 Larkin Ave Ste 200, Elgin, IL 60123-6078
15013176 +Wright Express, 97 Darling Ave, South Portland, ME 04106-2399

District/off: 0752-1
Case: 09-01238

User: dross
Form ID: pdf006

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Total Noticed: 64

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15530733 +Yellow Book Sales & Distribution Inc, c/ RMS Bkcy Recovery Services (HB), P O BOX 5126,
Timonium, Maryland 21094-5126
15013177 +Yellow Book of IL, Attn Bankruptcy Dept, P O BOX 3162, Cedar Rapids, IA 52406-3162
15013178 +York International Corp, Unitary Products Corp, P O BOX 905578, Charlotte NC 28290-5578

The following entities were noticed by electronic transmission on Jul 27, 2010.

15013145 +E-mail/Text: legalcollections@comed.com ComEd, Bill Payment Center,
Chicago, IL 60668-0001

TOTAL: 1

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty Myler, Ruddy & McTavish
aty* +Charles J Myler, Myler Ruddy & McTavish, 105 East Galena Boulevard, 8th Floor,
Aurora, IL 60505-3338
15013165 ##+Ray Lichtenberg, 39a Creekside Circle, Elgin, IL 60123-1101

TOTALS: 1, * 1, ## 1

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '++++' were corrected as required by the USPS Locatable Address Conversion System (LACS).

Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 29, 2010

Signature:

